Claims:

A method of manufacturing plaster gluts formed from plasterboard sheet by
 cutting the sheet to a pre-determined standard length, scoring or partially guillotining in parallel lines on opposing sides of the sheet to provide fold lines, making cut-outs within the parallel fold lines to decrease weight and folding into concertina folded panel members to form a useable glut able to space sheets of plasterboard sufficiently to allow fork lifts to be used.

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- 2. A method according to claim 1, in which the outer panels are not subject to cut-outs such that the plaster glut has the appearance of a solid block but includes internal cavities.
- 15 3. A method according to any previous claim, in which each panel in a concertina of panels forming a plaster glut has adjacent, at least partially aligned, support portions to form a continuous post structure extending linearly from top panel to bottom panel.
- 4. A method according to any previous claim, in which the concertina folded plasterboard glut is shrink-wrapped together to form the completed plaster glut.
 - 5. A plaster glut which can be employed as a spacer or riser between stacks of plasterboard or other sheet material, the glut formed from a stack of panel members or a concertina of panel members, the panels having one or more cut-outs to decrease weight.
 - 6. A glut according to claim 5, in which the outer panels are not subject to cutouts such that the plaster glut has the appearance of a solid block but includes internal cavities.

7. A glut according to claim 5 or 6, in which each panel in a stack of panels or concertina of panels forming a plaster glut has adjacent, at least partially aligned, support portions to form a continuous post structure extending linearly from top panel to bottom panel.

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8. A glut according to claim 7, in which the cavities are located to retain substantial strength of the glut and the cut-outs of adjacent panels are aligned so as to form continuous cavities with continuous support posts of cross members and outside or circumferential members to retain strength.

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- 9. A glut according to claim 8, in which the support posts extend linearly over the shortest path from top panel to bottom panel.
- 10. A glut according to claim 8, in which the support posts extend linearly at an angle from top panel to bottom panel.
 - 11. A glut according to claim 8, in which the support posts extend from a side of the stack to the opposing side provided that, in use, the continuous linear support posts are in line with the direction of required support.

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12. A glut according to claim 8, in which the support posts are formed by central cut-outs leaving a circumferential structure of each panel to form a circumferential support post.

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13. A glut according to claim 8, in which the support structure includes cross members extending from one circumferential side to the other of each panel and overlapping at least partially from panel to panel when stacked adjacently or in concertina form to form continuous cross member support posts from top panel to bottom panel.

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14. A glut according to any one of claims 5 to 13, in which the concertina folded plasterboard gluts or stacked separate panels are aligned and the layers shrink-wrapped together to form the completed plaster glut.

- 15. Apparatus for the manufacture of a plaster glut which can be employed as a spacer or riser between stacks of plasterboard or other sheet material, the glut formed from a concertina of panel members, the panels having one or more cut-outs to decrease weight, the apparatus comprising:
- plaster sheet infeeding means;
 linear cutting means;
 scoring or slicing means;
 press, adapted to hole-punch the plaster sheet; and
 concertinaing means.
 - 16. Apparatus according to claim 15, including shrink wrapping means.
 - 17. Apparatus according to claim 15 or 16, including palletising means.

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